



LINDA S. ADAMS  
SECRETARY FOR ENVIRONMENTAL  
PROTECTION

# CALIFORNIA INTEGRATED WASTE MANAGEMENT BOARD



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December 29, 2009

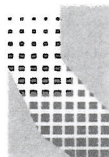
Christine Sosko, Program Supervisor  
Sonoma County  
Department of Health Services  
475 Aviation Blvd, Suite 220  
Santa Rosa, CA 95403

RE: FINAL AUDIT REPORT – WASTE TIRE ENFORCEMENT  
ASSISTANCE GRANTS TEA12-05-0012 AND TEA14-06-0001

Dear Ms. Sosko:

Enclosed is the final report on the audit of Sonoma County (County), regarding the Waste Tire Enforcement Assistance Grants. The audit included a review of receipts, expenditures, internal controls, and compliance with the grant agreement provisions. The period of review for this audit was June 30, 2006 through June 30, 2008.

No discrepancies were noted during this audit and the enclosed final report is provided for the County's information.



INTEGRATED  
WASTE  
MANAGEMENT  
BOARD

(over)



Please contact Linh Johnson, Auditor, at (916) 341-6102 or [linhj@ciwmb.ca.gov](mailto:linhj@ciwmb.ca.gov) with any questions regarding this report.

Sincerely,



Susan R. Villa, Branch Manager  
Fiscal Services Branch  
Administration and Finance Division

Enclosure

cc: Walter Kruse, Director, Sonoma County, Department of Health Services  
Jim Lee, Branch Manager, Tire Facilities and Evaluation Branch, CIWMB  
Barbara Strough, Supervisor, Tire Facilities North, CIWMB  
Mary LeClaire, Grant Manager, Tire Facilities North, CIWMB  
Linh Johnson, Auditor, Audits and Evaluations Unit, CIWMB  
CIWMB Audits and Evaluations Unit File

# **A GRANT AUDIT**

**Sonoma County**

**Waste Tire Enforcement Assistance Grants**

**Final Audit Report**

**Grants: TEA12-05-0012  
And TEA14-06-0001**

**For the Period June 30, 2006  
through June 30, 2008**

**Prepared By:  
California Integrated Waste Management Board  
Audits and Evaluations Unit**

**December 2009**

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## FINAL AUDIT REPORT

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**Audit Report  
Sonoma County  
Waste Tire Enforcement Assistance Grant Program  
Period Audited: June 30, 2006 through June 30, 2008**

Audit Start Date: October 26, 2009

Physical Address: Department of Health Services  
3313 Chanate Rd  
Santa Rosa, CA 95403

Contact Person: Christine Sosko

Phone Number: (707) 565-6521

E-Mail Address: csosko@sonoma-county.org

Auditor: Linh Johnson

## **SUMMARY**

The California Integrated Waste Management Board (CIWMB), Audits and Evaluations Unit, performed an audit of Sonoma County regarding the Waste Tire Enforcement Assistance Grant Program. The audit included a review of internal controls, receipts, expenditures, and compliance with the provisions relating to grant agreement numbers TEA12-05-0012 and TEA14-06-0001.

## **BACKGROUND**

Sonoma (County), a political subdivision of the State of California governed by an elected Board of Supervisors, exercises the powers specified by the Constitution and statutes of the State. The County's reporting entity includes all significant organizations, departments, and agencies over which the County's Board exercises oversight and budgeting responsibilities. The County's Department of Health Services has general responsibility for these grant projects. The integrated waste management enforcement programs are primarily carried out through Local Enforcement Agencies or by CIWMB acting as the Local Enforcement Agency (LEA).

CIWMB receives an annual appropriation from the California Tire Recycling Management Fund to administer the Tire Recycling Act [Chapter 17 as added by SB 937 (Vuich), Statutes of 1990, Chapter 35] and related legislation, of which a portion is allocated for Tire Enforcement Assistance (TEA) grants. The TEA grant provides funding to LEA as well as city and county agencies in California to support waste tire enforcement activities.

Chapter 17, Article 5 (Financial Provisions), Section 72889(d) states in part, "To pay the costs associated with the development and enforcement of regulations relating to the storage of waste tires and used tires. The board shall consider designating a city, county, or city and county as the enforcement authority of regulations relating to the storage of waste tires and used tires, as provided in subdivision (b) of Section 72963."

## **OBJECTIVE, SCOPE, AND METHODOLOGY**

The audit objective was to verify whether the program related costs, reimbursed by CIWMB to the County, were reasonable, allowable, and allocable in accordance with the fiscal requirements and other provisions of the grant agreements as well as applicable Federal and State regulations.

The audit scope included, but was not limited, to a review and evaluation of the adequacy and accuracy of the documents submitted to CIWMB by the County in support of the claim for eligibility.

The audit was conducted in accordance with *Government Auditing Standards*. The standards require that the audit be planned and performed to obtain sufficient and appropriate evidence to provide a reasonable basis for the finding and conclusion based on the audit objective. The evidence obtained provides a reasonable basis for the finding and conclusion based on the audit objective.

## **CONCLUSION**

The County was in compliance with TEA grant funding regulations for the audit period of June 30, 2006 through June 30, 2008.

## **RESTRICTED USE**

This report is intended for the information and use of CIWMB and County management. However, this report is a matter of public record and distribution is not limited.



## STATEMENT OF REVENUE AND EXPENDITURES

**Sonoma County  
Waste Tire Enforcement Assistance Grant TEA12-05-0012  
For the Period 06/30/06 through 06/30/07**

	<u>Claimed</u>	<u>Audited</u>	<u>Questioned</u>
<b>Revenue:</b>			
Grant Payment Requests 4	\$45,180	\$45,180	\$0
Less 10%	<u>-\$4,518</u>	<u>-\$4,518</u>	<u>\$0</u>
 Total Revenue	 <u><u>\$40,662</u></u>	 <u><u>\$40,662</u></u>	 <u><u>\$0</u></u>
 <b>Expenditures:</b>			
Inspections	\$24,838	\$24,838	\$0
Enforcement	\$7,469	\$7,469	\$0
Education	\$0	\$0	\$0
Training	\$2,232	\$2,232	\$0
Report Writing	\$1,145	\$1,145	\$0
Equipment	\$3,808	\$3,808	\$0
Transportation	\$917	\$917	\$0
Indirect/Misc Costs	\$4,771	\$4,041	\$730
Less 10%	<u>-\$4,518</u>	<u>-\$4,518</u>	<u>\$0</u>
 Total Expenditures	 <u><u>\$40,662</u></u>	 <u><u>\$39,932</u></u>	 <u><u>\$730</u></u>

**Sonoma County**  
**Waste Tire Enforcement Assistance Grant TEA14-06-0001**  
**For the Period 06/30/07 through 06/30/08**

	<u>Claimed</u>	<u>Audited</u>	<u>Questioned</u>
<b>Revenue:</b>			
Grant Payment Requests 2	\$40,663	\$40,663	\$0
Adjustment for Per Diem Allowed	-\$44	-\$44	\$0
Less 10%	<u>-\$4,062</u>	<u>-\$4,062</u>	<u>\$0</u>
 Total Revenue	 <u>\$36,557</u>	 <u>\$36,557</u>	 <u>\$0</u>
 <b>Expenditures:</b>			
Inspections	\$19,345	\$19,345	\$0
Enforcement	\$6,307	\$6,307	\$0
Education	\$595	\$595	\$0
Training	\$5,005	\$5,005	\$0
Report Writing	\$1,720	\$1,720	\$0
Equipment	\$3,605	\$3,605	\$0
Transportation	\$750	\$750	\$0
Indirect/Misc Costs	\$3,292	\$3,292	\$0
Less 10%	<u>-\$4,062</u>	<u>-\$4,062</u>	<u>\$0</u>
 Total Expenditures	 <u>\$36,557</u>	 <u>\$36,557</u>	 <u>\$0</u>